

Historic, Archive Document

Do not assume content reflects current scientific knowledge, policies, or practices.

:
: UNITED STATES DEPARTMENT OF AGRICULTURE
: Production and Marketing Administration
: Washington 25, D. C.
:
: Number 146 July 26, 1948
:
: PMA PROCEDURE TRANSMITTAL

NOTICES

RESIGNATION OF DIRECTOR, FOOD DISTRIBUTION PROGRAMS BRANCH: Paul C. Stark, Director, Food Distribution Programs Branch, has resigned effective July 14 to devote more time to his business and personal affairs. Mr. Stark will continue to serve PMA as a consultant to the Administrator. Harold C. Albin, Associate Director of the Branch, will serve as Acting Director.

CHANGES OF ADDRESS: The address of the Kansas State PMA Office has been changed to 1122 Moro, Manhattan, Kansas. The address of the Montana State PMA Office has been changed to Montana State College, Bozeman, Montana. These changes will be reflected in a revision of PMA Instruction 113.1, Exhibit A, which will be released with the next Procedure Transmittal.

PERSONNEL DESIGNATIONS: Mr. Benjamin F. Vance has returned to his position as Chairman, Texas State PMA Committee from his temporary assignment in Greece with the State Department, effective July 13, 1948.

Mr. Philip M. Smith has been appointed Chairman, Missouri State PMA Committee, effective July 15, 1948. Mr. Smith replaces Mr. Clarence W. Sheppard, who resigned June 30, 1948.

These changes will be reflected in a revision of PMA Instruction 113.1, Exhibit A, which will be released with the next Procedure Transmittal.

* * *

U. S. DEPARTMENT OF AGRICULTURE
PRODUCTION AND MARKETING ADMINISTRATION

OBLIGATION PROCEDURE FOR ADMINISTRATIVE EXPENSES

I PURPOSE

This procedure prescribes the method of obligating all funds during the fiscal year 1949 available to PMA for administrative expenses for all branches and offices except PMA State Offices. All references to the fiscal office shall include both the Fiscal Branch, Washington, and the CCC field offices located at Chicago, Kansas City, Minneapolis, New Orleans, New York, Portland, Dallas, Atlanta, and San Francisco.

II METHOD OF OBLIGATING

Accounting for obligations shall be based on the operating budget schedules, Forms PMA-195, "Estimate of Obligations for OO-All Other by Months," and PMA-198, "Estimated Obligations for Personal Services," and Machine Listing of Personal Services (see PMA 130.1, "Operating Budgets, Fiscal Year 1949"), and individual personnel actions as set forth hereafter. Obligations shall be established for both the period of the allotment (allotment obligations) and the reporting period (report obligations) and subsequent adjustments in these obligations may be made only by the allottee except as noted in paragraphs III A and B.

A Personal Services

1 Regular Per Annum - The initial obligation for regular per annum (full-time per annum, except seasonal employees of the Tobacco (TB) Branch), regular part-time, full-time temporary, and full-time (NACC) employees shall cover the entire allotment period or period of appointment, whichever is less. Subsequent changes in obligations for this category, such as appointments, promotions, and separations, will be made from Form SF-50, "Notification of Personnel Action." When any personnel action is received, it will be checked by the fiscal office to determine whether or not it was included in the initial obligation. In establishing the initial obligation, the fiscal offices will use the Forms PMA-198 in conjunction with the June 13-26 pay roll to project the salary of all personnel. The names, grades, annual salary rate, and fund as shown on the pay roll will be compared with the Forms PMA-198 or machine listing. If both lists are in agreement and if the Form PMA-198 indicates that the period of service for each employee is for a full year, the amount of the obligation will be computed as follows:

PT-145	DISTRIBUTION: A, B	PAGE 1 (7-16-48)
--------	-----------------------	-----------------------

OBLIGATION PROCEDURE FOR ADMINISTRATIVE EXPENSES

(II A 1)

a Multiply the gross amount of the pay roll by 26 pay periods.

b Take one-tenth of the gross amount of the pay roll which represents one day's pay. (There are 261 working days in the fiscal year 1949.)

c Add the one day's pay to the 26 pay periods and the total is the amount of the obligation.

If Form PMA-198 or machine listing indicates the period of service is less than one year, it must be determined if the respective employees are being terminated or have a definite terminating date or are being paid for the balance of the year from another fund. In the latter case, the obligation will be established under each fund for the period indicated on each Form PMA-198. Salaries of employees who are to terminate subsequent to July 1, 1948, will be obligated for the entire year (unless their present appointments have a definite terminating date) and the obligation will be reduced in a routine manner when the personnel action is received. Any difference in grades and/or salaries must be resolved, bearing in mind that the obligation to be entered on the fiscal books will include no action that is to be accomplished by a subsequent personnel action. Where the amount of the obligation established from the June 13-26 pay roll differs materially from the amount of the obligation indicated on the Forms PMA-198 or machine listings, the branches should be notified in order that they might adjust their records. Leave without pay for less than thirty days will be based upon the "Time and Attendance Reports," Standard Forms Nos. 1130, 1135, and 1136. Transfer of salary obligations between allotment accounts within the same branch after establishment of the original obligation shall be requested by branch memorandum not later than the beginning of the pay period in which the change is to be effective. If the transfer is between branches, the adjustment will be made from a personnel action. In order that the Personnel (PE) Division can transcribe the allotment advice number on SF-50, it is essential that all requests for personnel action on Form AD-517, "Request for Personnel Action," contain the allotment advice chargeable.

2 All Other and Additional Salary Costs - This category of personnel and salary costs includes WAE employees, L. A. Hire, Tobacco Branch employees who are furloughed periodically due to

OBLIGATION PROCEDURE FOR ADMINISTRATIVE EXPENSES

(II A 2)

seasonal markets, quarters and allowances for foreign service duty, night differential pay, and all classes of overtime. Obligations covering these costs will be established as a single obligation by the fiscal offices from the estimates indicated on PMA-198 or machine listing. Subsequent action for this type of personal services reflected on SF-50 will be ignored for obligation purposes and any adjustments of the total estimated obligation will be effected by memorandum from the branches to the fiscal office.

3 The allotments for all personal services and additional salary costs will not in all cases be sufficient to cover the obligation based on the pay status of all per annum employees as of July 1 and projected for the period of the allotment or appointment and estimates for other employees and additional salary costs where applicable. This condition will result in certain allotments for personal services being overobligated at the beginning and during the greater part of the fiscal year. In such cases the fiscal offices will process subsequent personnel actions as well as pay rolls and it will be incumbent upon the allottee to take the necessary action to keep the cumulative expenditures within the limits of the allotments.

B All Other Objects

1 Individual documents will no longer be used for obligation purposes for objective classifications 02-09 and special reserves for the payment of transportation requests will not be established by the fiscal offices as heretofore. Budget schedule PMA-195 will be the obligating document and the total sum should be sufficient to include all anticipated travel, services other than personal, supplies, and equipment. Individual documents prepared by the branches must show the allotment chargeable and copies of such documents (purchase orders, requisitions, letters of authorization, etc.) will continue to be furnished the fiscal office for audit purposes.

2 The amounts indicated in the "Total All Other" column of Form PMA-195 will be established as annual or allotment obligations in the allotment accounts by the fiscal offices. The amounts indicated in the various calendar month columns referred to as report obligations will be used by the fiscal offices in the preparation of the Budget-Treasury Form 3 report each month.

OBLIGATION PROCEDURE FOR ADMINISTRATIVE EXPENSES

III LIQUIDATION OF ANNUAL OR ALLOTMENT OBLIGATIONS

A Obligation Less than the Actual Cost - When an established annual or allotment obligation or the unliquidated balance thereof is less than the amount of the approved voucher(s), the fiscal office will process the voucher and increase the obligation accordingly without further clearance with the branch if sufficient funds are available in the allotment account. However, if the voucher represents a recurring charge, it will be processed as above and the pertinent branch will be requested to increase the annual or allotment obligation to cover the subsequent months. If sufficient funds are not available in the allotment account, the fiscal office will notify the appropriate branch and hold the voucher until funds are made available through an increase in allotment or other adjustment.

B No Prior Obligation Established - When no prior annual or allotment obligation has been established, the fiscal office will process the approved voucher and establish an obligation, if there is sufficient unobligated balance in the related allotment account, and immediately notify the branch in writing.

IV VOUCHERS

The allotment advice number chargeable and IA number if applicable shall be shown on all vouchers by the approving offices. In those cases where a voucher covers charges against more than one allotment, the amount of the voucher shall be broken down to show all the allotment advice numbers and the amount to be charged to each.

V RESPONSIBILITIES

A The branches and offices shall be fully responsible for keeping expenditures within amounts obligated and for keeping obligations within amounts allotted. The fiscal office will cooperate by furnishing monthly a copy of the respective allotment ledgers and a statement, to be prescribed by the Fiscal Branch, of expenditures and report obligations by allotment and by month of service. The fiscal office will maintain a continual analysis of expenditures in relation to obligations and in relation to the unobligated balances and at such time as the expenditures appear to be out of line, the branch(s) will be requested to adjust its annual or allotment obligation. If circumstances develop conditions unforeseen at the time the budget schedules were prepared, supplemental Forms PMA-195 will be prepared or the amount of the adjustment, allocated among the remaining months, will be furnished the fiscal office by memorandum. Excessive obligations should be reduced as soon as it becomes apparent

OBLIGATION PROCEDURE FOR ADMINISTRATIVE EXPENSES

(V A)

that they will not be used.

B It will be the responsibility of the fiscal office to see that the allotments are not overexpended. If vouchers are received in excess of the unexpended balance, they will not be processed. In such cases, the branch will be requested to make provision for the payment of the voucher(s) and the document(s) will be held until funds are provided.

* * *

ACQUISITION OF FORMS AND ADMINISTRATIVE SUPPLIES
EQUIPMENT AND MISCELLANEOUS SERVICES - WASHINGTON

(IV F)

AD, PMA, and so forth and shall be listed in numerical sequence under each category. The correct titles of the forms shall also be shown.

G Approvals - All AD-14's shall be signed (full name) by the requisitioning officer. Approval of PBA-10-292 by requisitioning officer shall be indicated by initials only.

V RECEIPT FOR SUPPLIES AND EQUIPMENT

A From Central Supply Division - A copy of the requisition will accompany the delivery. Upon receipt, the person receiving the shipment shall indicate the date of receipt, sign the copy of the requisition and surrender it to the person delivering the supplies.

B Purchase Orders - All shipments destined for offices located in the South Building and West Administration Building will be delivered to the AS Division Receiving Room from which deliveries will be made to the respective offices. Shipments destined for offices in the Agriculture Annex and 224 - 12th Street will be delivered direct.

1 Where deliveries are destined for offices located in the South Building and West Administration Building, the Procurement Unit will forward a blue copy to the requisitioning officer at the time the order is written. The white copy (Requisitioning Office's Copy) and the green copy (Receipt Copy) will be held in the receiving room until the shipment is received. The employee delivering the shipment will obtain the consignee's signature on the green copy if the material or equipment is in accord with the order. The white copy will be left with the consignee. The Procurement Unit will then forward the green copy to the Fiscal Branch for payment.

2 Where deliveries are destined for offices located in the Agriculture Annex and 224 - 12th Street, the Procurement Unit will forward the green and white copies to the requisitioning officer at the time the order is written. When delivery is made the requisitioning officer shall, if the material or equipment is in accord with the order, execute the green copy and forward it promptly to the Procurement Unit for transmittal to the Fiscal Branch.

(Revised 7-21-48)

ACQUISITION OF FORMS AND ADMINISTRATIVE SUPPLIES,
EQUIPMENT AND MISCELLANEOUS SERVICES - WASHINGTON

(V B)

3 If material is received in a broken or damaged condition, the material or service does not meet specifications, or the quantity covered by the order is not received, the requisitioning officer shall notify the Procurement Unit and retain the green copy until the necessary adjustment has been made with the vendor.

VI PICK-UP SERVICE

Upon request of administrative officers, the Procurement Unit will effect pick-up of outgoing express shipments from the South Building and West Administration Building for delivery to the Railway Express Agency.

* * *